

**RESOLUTION FOR EMPLOYER PARTICIPATION IN  
THE PICK-UP OF ADDITIONAL EMPLOYEE CONTRIBUTIONS**

**WHEREAS**, Indiana Code 5-10.2-3-2 authorizes Employers, pursuant to Section 414(h)(2) of the Internal revenue code, to pick-up and pay employee contributions to an employee's annuity savings account which are made in addition to the mandatory employee contribution (hereinafter "additional employee contributions"), in accordance with rules adopted by the Indiana Public Employees' Retirement Fund (hereinafter "Fund").

**WHEREAS**, the Fund has adopted a rule governing the pick-up of additional employee contributions by Employers at 35 IAC 11 ("Elective Payroll Deductions for Additional Contributions") (hereinafter "Pick-Up Regulation");

**WHEREAS**, IC 5-10.2-3-2 authorizes participating Employers to withhold the additional employee contributions from an employee's wages for contribution to the member's annuity savings account, and to treat the withheld amounts as pre-tax "pick-up" contributions under Section 414(h)(2) of the Internal Revenue Code when such treatment is irrevocably elected by the employee;

**WHEREAS**, eligible employees of \_\_\_\_\_ (hereinafter "Employer") participate in the Indiana Public Employees' Retirement Fund;

**WHEREAS**, it is the Employer's desire to pick-up all of the additional employee contributions made by participating employees who are members of the Indiana Public Employees' Retirement Fund;

**NOW, THEREFORE, BE IT RESOLVED**, that effective as of \_\_\_\_\_, the Employer desires to pick-up all of the additional employee contributions made by employees through a binding irrevocable payroll deduction authorization. No additional employee contributions prior to the Employer's adoption of this Resolution shall be picked-up;

**BE IT FURTHER RESOLVED**, that said additional employee contributions for state law purposes, and withheld from pay under the terms of the Pick-Up Regulation and IC 5-10.2-3-2, are being paid by the Employer in lieu of said contributions by the employee;

**BE IT FURTHER RESOLVED**, that the Employer shall comply with all of the terms and provisions of the Pick-Up Regulation and applicable provisions of the Internal Revenue Code.

Dated this \_\_\_\_\_ Day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
(Signature of Secretary or Chairperson of Governing Body)

\_\_\_\_\_  
(Printed Name)

\_\_\_\_\_  
(Title)